App F IX 4

Previous References 1928 (me)

File No 275-28

Serial Nos. 166

Later References

Ml 275-28 ch 7-13
- 133 30, 11 12, 14 15 17

General and Revenue Secretariat.

Serial Nos

Part B for July 29

SUBJECT

Defalcation by the Headclerk of the Coast health office Bangalore and the appointment of a Special Amanat for Auditing the accts of the Health office

6 To, The Presidents Coast Municipal Council Bangalore Mic Comptroller Nos 6 7/d 8 9 29

Sanctions the Resolution of the me ee to the appointment of the Special Amanat

4970

Judicial and Revenue Secretariat | Mc File No 275 | App F III—2] of 1928

Serial No	
1	From the President Municipal Council, Bangalore. No C-1-555 & 1 5 29 Reports that B Venkatanarayana Head clerk of the Health Office has absconded after mis-appropriating a sum of Rs 159/=
2	From - Do — No C-1-555/28 29 & 8/10 5 29 States that a further sum of Rs 175 has been misappropriated by B-Venkatanarayanah
	1) Second Members Minute dated 1 v 29 - The Municipality would do well to open a current account with the Bank of Mysore & get all payments made by crossed cheques as far as possible A sentence to that effect might be added on all notices etc, This would obviate such defalcations Heavy arrears are always a suspicious matter. Draft of C S B 4 5 29
	2) Draft submitted 23/5/29 [illegible] 25/5
	3) [illegible] 31/5/29
	4) [illegible]

WI[illegible]4—GPB—30 000—20-4 29

4970 5586

General and Revenue Secretariat — Mel File No 27 — App F III-21 of 192 8

Serial No	
3	To The President, Bangalore City Municipal Council. no - L8047 & 30-5-29 Suggests that the Municipal shall open a Current account in the Mysore Bank & get all payments made by crossed Cheques as far as possible & that a Reference shall be added to that effect on all Demand Notices.
4	From do - no - C-1-570/28-29 & 11 6 28 29 Solicits Sanction to the Appointment of an Auditor on Rs 100/- pm for a period not exceeding three months for conducting a detailed Audit of the Head Department
5	Draft Sanction submitted for approval Sd 21 6 29
6	If the charges estimated pm 29 30 have not yet been received from the above Department they may be asked to be moved Revenue Officer Secretary & Printing Engr 10/7/29
7	Revised draft submitted as directed

& REV SECTT
5 JUNE 1929
L. & G. BRANCH

63

3

App F III—2]

General and Revenue Secretariat | File No 27 5 | of 192 8

Serial No	
5	To The President, Banchers and Cl Comptroller to Govt no. C6-7 of 3 7 1929 Sanctions the entertainment of a temporary Senior Auditor on Rs 100/- pm for a period of three months from 21 5-29 for defaced audit in the Heads Office
6	From — Do — No C-1-570 of 28 6 29 Submits further report in the matter of Defalcations by B. Venkatanarasiah Head Clerk of the Heads Office, Bangalore

DEMANDS OFFICE
10 JUL 1929
No. 101

Submitted for general information
5/7/29 that the exact amount misappropriated with details
will be worked after the
audit is closed

[illegible]

Second member seen
CSY 8/7

Dewan

10-7-29

OFFICE
JULY 1929

VD 01684—GRB—80,000—20-4 29

Mel 275-28-1

No C-1-533

CITY MUNICIPAL OFFICE

Bangalore City Dated 1st May 1929

GEN & REV SECTT
4837
3 MAY 1929
L S G BRANCH

FROM

C MACHIA I Q B A
PRESIDENT
CITY MUNICIPALITY
BANGALORE CITY

To

B Narayanaswami Iyengar, Esq., B A, B L,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore

Sir,

I have the honor to state that the collection of Special Sanitary Cess from certain Government Departments is being attended to by the agency of the Health Office As there were heavy arrears left uncollected, I sent in several reminders to the Health Officer to pay his personal attention regarding collection & no amount was collected inspite of reminders, I sent in urgent reminders from my Office to the personal addresses of the Officers of the departments concerned From the replies received from the Chief Electrical Engineer and as a result of the Local Auditor's enquiry under instructions, it is ascertained that on 9th August 1928, a cheque for Rs 300/- was drawn on the Health Officer by the Electric Department in payment of the Special Conservancy Cess dues and B Venkatanarasiah, Head Clerk of the Health Office received the cover containing the cheque on 10th August 1928 Instead of endorsing it to the Municipal Account, but got the cheque cashed on 2nd August 1928 on an endorsement as follows -- 'Contents received, Please pay to B Venkatanarasiah' The endorsement is in the handwriting of B Venkatanarasiah Head Clerk of the Health Office and it appears by the Health Officer On 4th September 1928, B Venkatanarasiah credited only Rs 141/- to the municipal account So far as could be made out from the trial balance Cash book, the balance of Rs 159/- in favour of the

D 4837

been created to [illegible] Treasury [illegible] are being made to ascertain details as regards the cation and amount misappropriated

2 The Local Auditor attached to this Office has been asked to audit the accounts in detail and a report early A final report in the matter will be submitted soon after the investigation is completed

DEWAN'S OFFICE
15 MAY 1929
No. 5257 9

3 It is reported by the Health Officer that the Head Clerk is not attending Office since Saturday his whereabouts are not known He has been placed under suspension from that date A comolaint has been filed against B Venkatanarasiah for misappropriating Rs 15 -

I have the honour to
Sir,
Your most obedient servt

Chairman
PRESIDENT

8496/875

1) For perusal
Rn
25-29

Second member
Dewan

2) The Municipality would do well to open a current account with the Bank & get all payments made by crossed cheques as far as possible - A sentence to that effect might be added on all notices &c This would obviate such defalcations Heavy arrears are always a suspicious matter!

15-5-29
3, draft Rn 17/5-

ML 275-28-2 15

CITY MUNICIPAL OFFICE

No C-1-555 28 29

Bangalore City Dated 5th May 1929

10

GEN & REV SECTT
4970
11 MAY 1929
L & G BRANCH

FROM

C MACHIA, I Q B A
PRESIDENT
CITY MUNICIPALITY
BANGALORE CITY

To

[illegible]

Sir,

In continuation of this Office letter No C-1-555 dated 1st May 1929 reporting the [illegible] of the Head Office [illegible] from the Chief Electrical Engineer and to the [illegible] to pay [illegible] to the Post Office [illegible] I have the honor to state the result of writing [illegible] to all the [illegible] and would submit the [illegible] detailed below --

From 1-7-1925 to 31-8-27, 21 months at Rs/- [illegible] Rs 105/- [illegible] 21=5=7

From 1-4-27 to 31-12-27, 9 months at Rs/- [illegible] Rs 45/- [illegible] in favour of the Head Office [illegible]

From 1-1-28 to 28-2-29, 14 months at Rs/- [illegible] Rs 70/- [illegible] in favour of the Post Office [illegible]

Copy of the [illegible] created to the Municipality [illegible]

[illegible] Rs 10/- and 70/- [illegible] to have been [illegible] 70/- or 1st April 1929 [illegible] not forthcoming [illegible] Rs 10/-, [illegible] Municipality requests that the [illegible] out of the Municipality [illegible]

4970

filed XXXXXX before the City Police in this matter

2 The Health Officer holds a Permit of the Butchers reporting that the Contractor has daily -- 88-10-10 no vouchers or any other records are to coming to the Head Clerk who is maintaining these books conducted The matter is under investigation

I have the honor to be,
Sir,
Your most obedient servant,

PRESIDENT

Submitted for perusal Further report will be awaited.
11/5/29

Where is the previous reference
28/5/29

Subd The previous reference has been subd & the Dewan on 11.5.29 orders need - working
15/5/29 16/5 16/5 15/5

Appendix F G—1

SUBJECT

Diary No of letter replied to 4970

General and Revenue Secretariat

( )

the 192

Date of issue 30/6/1929

Signed by Mr. D. R. S. Iyer

List of enclosures

Copied by

Examined by

Section ml

File No 275-28

Serial No 3

No L 80417

To

The President,
City Municipal Council
Bangalore

Sir

Adverting to correspondence ending with your letter No C-1-555/28-29 dt 8/10th May 1929, re the misappropriation of funds by B. Venkatanarasiah Head Clerk, of the Health Office, I am directed to obviate such defalcations in future to suggest that the Municipality would do well to open a current

over

account with the Bank
of Mysore & cte all payments
made by crossed Cheques
As far as possible and that
sentence to that effect
might be added on all
demand notices. etc,
for the information of the public
I have etc

23/5 Secl Secy to Govt

Ofc
23/5/29 (Def) K525/5

No C-1-570/1[illegible] 28-29

CITY MUNICIPAL OFFICE
Bangalore City Dated 11th June 1929

GEN & REV SECTT 5586 15 JUNE 1929 L & G BRANCH

FROM

C MACHIA, Esq B A
PRESIDENT
CITY MUNICIPALITY
BANGALORE CITY

47549 GEN & REV SECTT 14 JUN 1929 G D SECTION

To

B Narayanaswami Iyengar, Esq., B A, B L,
General Secretary to the Government of
his Highness the Maharaja of Mysore,
B a n g a l o r e

Sir,

In continuation of this Office letter No C 1 555 dated 10th May 1929, intimating certain irregularities and defalcations occurred in the Health Department of this Municipality, I have the honour to state that the Comptroller had been requested to conduct a detailed audit of the Accounts of the Health Department

2 The Comptroller in reply to the above stated that the detailed audit cannot be taken up by the auditors attached to this Office without prejudice to current duties and that a senior competent auditor may be appointed on a pay of Rs 100/- per month for a period not exceeding three months Accordingly he deputed one Mr Narasappa for the Special audit of the Health Office accounts with effect -- from 21st May 1929

3 The question of appointment of the Auditor was approved by the Municipal Council meeting held on 1st June 1929 A copy of the said resolution is herewith forwarded for favour of obtaining early sanction of Government The cost may be met from the savings under "1 Public Health and Convenience 2 Conservancy and Sanitation, establishment

ment charges

I have the honour to be,

Sir,

Your most obedient servant,

Chacha

PRESIDENT

by

3M

No. 40.

[illegible]

[illegible]

(President.)

Councillors.

[illegible]

40 To sanction the entertainment of a Senior Auditor on Rs 100 per mensem for a period of three months for taking up the detailed audit in connection with the defalcation of money in the Health Office, as per letter No 687/L A D dated 11th May 1929, from the Comptroller to the Government of Mysore

Also letter No 712/L A D dated 20th May 1929 from the Assistant Comptroller deputing Mr S Narasappa for the work from the above date

Resolution --- Sanctioned

Sd C [illegible]achia,
President

Copy

President

[R S VI G 34]

SUBJECT

Diary No of letter replied to 5586

General and Revenue Secretariat

( )

the 192

Date of issue 3 7 1929

Signed by Mr B V Ganapathi
Dyas

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette
English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette
Kannada Part ?

Section MC

File No 275-28

Serial No 5

Proceedings of the Government of
His Highness the Maharaja of Mysore

Read— Letter No C-1-570/
1928-29 dated 11 6 1929
from the President
Bangalore Municipality
soliciting sanction
to the resolution of
the MC CC 8/11 6 29
to the effect that
a Junior Auditor on
a pay of Rs 100-5-150
~~Order thereon No~~ may be entertained
~~this~~ temporarily for a
period of three months
with effect from 21st
May 1929 for taking
up the detailed audit

To the Accounts of the
Health Dept in the
Bangalore City Municipality
in connection with the
defalcation in the
Health Office, the charge
being met from the Savings
under 'E Public Health
& Conveniences - 2 Con-
servancy & Sanitation,
Establishments' in the
Current year's budget

Order No. 6-7
dated 30th June 1929

The resolution of
the Municipal Council is endorsed
2) The Accounts for 1929-30 (Vera & Draft
which the Core will be Health & Conveniences - Sr.
met during 1929-30 List of enclosures
should be restricted
by the President, Bangalore
City Municipality.

Y 296 - 7

CSX
117

By Express - Letter to Secretary Copy 1 by

To the President, Bangalore City
Municipality
Commissioner to Govt

Examined by

WB 1000—GTB—1 000 00—81 1—8

Fin Dept)

Copy

15

Proceedings of the Government of His Highness
the Maharaja of Mysore

R e a d -

Letter No C 1 570/1928-29 dated the 11th June 1929 from the President, Bangalore City Municipality soliciting sanction to the resolution of the Municipal Council dated 11th June 1929 to the effect that a Senior Auditor on a pay of Rs 100/- per mensem may be entertained temporarily for a period of three months with effect from 21st May 1929 for taking up the detailed audit of the accounts of the Health Department in the Bangalore City Municipality in connection with the defalcation in the -- Health Office, the charge being met from the savings under E Public Health and Convenience - 2 Conservancy and Sanitation, Establishment charges in the current year's budget

---

ORDER NO L 67/ dne 27/6/ 28-31

Dated Bangalore, the 8 ~~June~~ only 1929

The resolution of the Municipal Council is sanctioned

2 Necessary provision has been made in the budget for 1929-30 under E Public Health and Convenience - Establishment

For General Secretary to Government.

To

The President, City Municipal Council, Bangalore
" Comptroller to the Government of Mysore

K R 4
2/7

16

No C-1-570
28-6

CITY MUNICIPAL OFFICE
Bangalore City Dated 28th June 1929

GEN & REV BRANCH
63
3 JULY 1929
L S G BRANCH

FROM

C MACHIAH Q B A
PRESIDENT
CITY MUNICIPALITY
BANGALORE CITY

Ml 275-28
8 6

To

B Narayanaswami Iyengar, Esq , B A , B L ,
General Secretary to the Government of
His Highness the Maharaja of Mysore,
B a n g a l o r e

Sir,

C 37
1970
As 2576

In continuation of this office letter No C 1-555 -- dated 1st May 1929, reporting certain defalcations made by B Venkatanarasiah, Head Clerk, Health Office, I have the honor to state that the nature of defalcation as far as

1 Special Sanitary Cess amount 2 Imprest amount 3 Salaries 4 Sale amount of windows supplied by the Senior Surgeon	can be made out may be classed as detailed in the margin

2 It is not possible to state at this stage, the exact amount of defalcation made A thorough and a detailed audit is being conducted by a Special auditor appointed for the purpose as per suggestion of the Comptroller and approved by the Council The exact amount misappropriated together with a detailed report on the subject will be submitted after the audit of accounts is closed

3 As the Head Clerk who is responsible for the misappropriation has absconded, I ordered a thorough search being made of the table and boxes that were in his charge The Office Manager in presence of the Health Officer broke open the boxes and a search was made As a result of the search conducted, 130 covers, received from post to the addresses of the Municipal Commissioner, President and other Officers of the Municipality were found so far, some of --

which

17

which were opened and some un-opened, but none of them submitted to the respective Officers How these covers went into his hand is under investigation The covers that were found chiefly relate to the following ---

1 Letters and reminders of the Insurance Office'

2 Notices and attachment orders from Civil Courts

3 Reminders from Government and other Departments

4 D Os addressed to the personal name of the President, Commissioner and Health Officer

All these covers have now been opened and are being attended to Many of the references have already been disposed of on subsequent reminders received from the Departments concerned In addition to these, he had several signed bills regarding conservancy charges without sending them to the respective institutions and parties for collections and also he had a number of prosecutions sanctioned by the President and Commissioner instead of sending them for prosecution The Health Officer is looking into the disposal of these papers

4 Any furtner irregularities brought to light will be reported

I have the honour to be,
S i r,
Your most obedient servant,

Chacha
PRESIDENT